

CASH CALC LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

CASH CALC LTD
UNAUDITED ACCOUNTS
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CASH CALC LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2018

Directors	R Adams K Adams
Secretary	R Adams
Company Number	08909219 (England and Wales)
Registered Office	12 Waterside Court Albany Street Newport Gwent NP20 5NT Wales
Accountants	Daniel Perrin & Co Limited 9 Stanley Place Cadoxton Neath West Glamorgan SA10 8BE

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
CASH CALC LTD
FOR THE YEAR ENDED 31 DECEMBER 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Cash Calc Ltd for the year ended 31 December 2018 as set out on pages 5 - 8 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>

This report is made solely to the Board of Directors of Cash Calc Ltd, as a body, in accordance with the terms of our engagement letter dated 8 May 2019. Our work has been undertaken solely to prepare for your approval the accounts of Cash Calc Ltd and state those matters that we have agreed to state to the Board of Directors of Cash Calc Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cash Calc Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Cash Calc Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Cash Calc Ltd. You consider that Cash Calc Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Cash Calc Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Daniel Perrin & Co Limited
Chartered Certified Accountants

9 Stanley Place
Cadoxton
Neath
West Glamorgan
SA10 8BE

8 May 2019

CASH CALC LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	4	37,638	20,425
Current assets			
Debtors	5	526,963	23,000
Cash at bank and in hand		69,465	115,325
		<u>596,428</u>	<u>138,325</u>
Creditors: amounts falling due within one year	6	(64,717)	(26,865)
Net current assets		<u>531,711</u>	<u>111,460</u>
Total assets less current liabilities		569,349	131,885
Provisions for liabilities			
Deferred tax	7	(7,151)	-
Net assets		<u>562,198</u>	<u>131,885</u>
Capital and reserves			
Called up share capital	8	2	2
Profit and loss account		562,196	131,883
Shareholders' funds		<u>562,198</u>	<u>131,885</u>

For the year ending 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 8 May 2019.

R Adams
Director

Company Registration No. 08909219

CASH CALC LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1 Statutory information

Cash Calc Ltd is a private company, limited by shares, registered in England and Wales, registration number 08909219. The registered office and principal place of business is 12 Waterside Court, Albany Street, Newport, Gwent, NP20 5NT, Wales.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% Straight line
Fixtures & fittings	20% Straight line
Computer equipment	20% Straight line

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

CASH CALC LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

4 Tangible fixed assets

	Motor vehicles	Fixtures & fittings	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 January 2018	18,695	7,657	26,352
Additions	-	17,213	17,213
At 31 December 2018	18,695	24,870	43,565
Depreciation			
At 1 January 2018	3,739	2,188	5,927
At 31 December 2018	3,739	2,188	5,927
Net book value			
At 31 December 2018	14,956	22,682	37,638
At 31 December 2017	14,956	5,469	20,425

5 Debtors

	2018	2017
	£	£
Trade debtors	3,963	-
Other debtors	523,000	23,000
	526,963	23,000

6 Creditors: amounts falling due within one year

	2018	2017
	£	£
Taxes and social security	53,427	26,183
Loans from directors	10,290	-
Accruals	1,000	682
	64,717	26,865

7 Deferred taxation

	2018	2017
	£	£
Accelerated capital allowances	7,151	-
	7,151	-
	7,151	-
Charged to other comprehensive income	7,151	-
Provision at end of year	7,151	-

8 Share capital

	2018	2017
	£	£
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2

CASH CALC LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

9 Average number of employees

During the year the average number of employees was 9 (2017: 9).

